ProQR Therapeutics N.V. Zernikedreef 9 2333 CK Leiden The Netherlands Re: ProQR Therapeutics N.V. Registration Statement on Form F-3 Filed November 7, 2018 File No. 333-228251 Dear Mr. de Boer: This is to advise you that we have not reviewed and will not review your registration statement. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff. Please contact Dorrie Yale at 202-551-8776 with any questions.

> Sincerely, Division of

Corporation Finance

Daniel de Boer

Chief Executive Officer

Healthcare & Insurance cc: Danielle M. Lauzon Office of